

## **IC 25-2.1-12**

### **Chapter 12. Violations**

#### **IC 25-2.1-12-1**

Sec. 1. This chapter does not apply to an individual or a firm:

- (1) that holds a designation granted in a foreign country entitling the holder to engage in the practice of accountancy or its equivalent in that country;
- (2) whose activities in Indiana are limited to the provision of professional services to individuals or firms who are residents, to governments, or to business entities of the country in which the individual holds the entitlement;
- (3) that does not issue reports with respect to the financial statements of another individual, firm, or governmental unit in Indiana; and
- (4) that does not use in Indiana any title or designation other than the title or designation under which the individual practices in the individual's country, followed by a translation of the title or designation into the English language, if it is in a different language, and by the name of the country.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-2**

Sec. 2. (a) Except as provided in subsection (b), an individual or a firm not holding a valid certificate or permit under IC 25-2.1-4 or IC 25-2.1-5 may not issue a report on financial statements of another individual, member, organization, or governmental unit.

(b) Notwithstanding subsection (a):

- (1) an officer, a partner, or an employee of a firm or an organization may sign a statement or report in reference to the financial affairs of the firm or organization with any wording designating the position, title, or office that the signor holds; and
- (2) a public official or employee may, in the performance by an individual of other services, use accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports related to those documents.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-3**

Sec. 3. The prohibition contained in section 2 of this chapter is applicable to issuance, by an individual or a firm not holding a valid certificate or permit, of a report using any form of language conventionally used by licensees with respect to:

- (1) a review of financial statements; and
- (2) compilation of financial statements.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-4**

IC 25-2.1-12-4 Sec. 4. (a) An individual not holding a valid certificate

may not use the title or designation "certified public accountant", or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the individual is a certified public accountant.

(b) A licensee who has selected inactive status on the licensee's renewal form may not use the title or designation "certified public accountant" or the abbreviation "CPA" unless the title, designation, or abbreviation is immediately followed by the word "inactive".

*As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.6.*

#### **IC 25-2.1-12-5**

Sec. 5. A firm may not use the title or designation "certified public accountant", or the abbreviation "CPA", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of certified public accountants, unless:

- (1) the firm holds a valid permit issued under IC 25-2.1-5; and
- (2) each partner, member, officer, and shareholder of the firm holds a certificate.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-6**

Sec. 6. (a) An individual may not use the title or designation "public accountant", or "accounting practitioner" or the abbreviation "PA", or "AP", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the individual is a public accountant or an accounting practitioner unless the individual holds a valid certificate issued under IC 25-2.1-4.

(b) A licensee who has selected inactive status on the licensee's renewal form may not use the title or designation "public accountant" or "accounting practitioner" or the abbreviation "PA" or the abbreviation "AP" unless the title, designation, or abbreviation is immediately followed by the word "inactive".

*As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.7.*

#### **IC 25-2.1-12-7**

Sec. 7. A firm not holding a valid permit issued under IC 25-2.1-5 may not use the title or designation "public accountant", the abbreviation "PA", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of public accountants.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-8**

Sec. 8. An individual or a firm not holding a valid certificate or permit issued under IC 25-2.1-4 or IC 25-2.1-5 may not use the title or designation "certified accountant", "chartered accountant", "enrolled accountant", "licensed accountant", "registered accountant", "accredited accountant", or other title or designation likely to be confused with the titles "certified public accountant" or "public accountant", or "accounting practitioner" or use any of the abbreviations "CA", "EA", "LA", "RA", "AA", or similar abbreviation

likely to be confused with the abbreviations "CPA", "PA", or "AP".  
*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-9**

Sec. 9. (a) An individual or a firm not holding a valid certificate or permit issued under IC 25-2.1-4 or IC 25-2.1-5 may not use a title or designation that includes the words "accountant", "auditor", or "accounting", in connection with any other words, including statements in a report that imply that the individual or firm holds a certificate or permit or has special competence as an accountant or auditor.

(b) Notwithstanding subsection (a), this section does not prohibit an officer, a member, a partner, a public official, an employee, a firm, or an organization from signing a statement in reference to the financial affairs of the firm, office, or organization with any wording designating the position, title, or office that the signor holds.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-10**

Sec. 10. An individual not holding a certificate may not engage in the practice of accountancy unless the individual is an employee, but not a partner, a member, an officer, or a shareholder of a firm holding a permit issued under IC 25-2.1-5 and has not been an employee long enough to meet the experience requirement under IC 25-2.1-3-10 for a certificate.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-11**

Sec. 11. An individual holding a certificate under this article may not engage in the practice of accountancy using a professional or firm name or designation that is misleading about:

- (1) the legal form of the firm;
- (2) the individuals who are partners, members, officers, or shareholders of the firm; or
- (3) about any other matter.

However, the names of former partners or shareholders may be included in the name of a firm or a firm's successor.

*As added by P.L.30-1993, SEC.7.*

#### **IC 25-2.1-12-12**

Sec. 12. Use of the initials "P.A." by a physician assistant who is authorized to use the initials "P.A." by IC 25-27.5 is not a violation of this chapter.

*As added by P.L.227-1993, SEC.9.*